



অসম  
রাজপত্ৰ  
THE ASSAM GAZETTE  
অসাধাৰণ  
EXTRAORDINARY  
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No. 404 Dispur, Tuesday, 7th June, 2022, 17th Jaistha, 1944 (S. E.)

GOVERNMENT OF ASSAM  
ORDERS BY THE GOVERNOR  
EXCISE DEPARTMENT

NOTIFICATION

The 6th June, 2022

**No.EX.176/2016/pt/268.**- In exercise of the powers conferred by section 84 of the Assam Excise Act, 2000 (Assam Act XIV of 2000), the Governor of Assam is hereby pleased to make the following rules further to amend the Assam Excise Rules, 2016, hereinafter referred to as the principal Rules, namely:-

Short title and commencement.	1. (1) These rules may be called the Assam Excise (Amendment) Rules, 2022. (2) They shall come into force on the date of their publication in the Official Gazette.
Amendment of rule 1A	2. In the principal rules, in rule 1A, after clause (XLi), the following new clause shall be inserted, namely:- “(XLii) “Tie-up of a licence” means a mutual agreement between an outside State manufacturer or an owner of Foreign Liquor brand and a holder of a manufactory licence in the State, for manufacture of such liquor in the State of Assam.”
Amendment of rule 19	3. In the principal Rules, in rule 19, (i) in sub-rule (a), in clause III, in the table, for the existing provision in Sl. No.6, 12, 15 and 22 at Column 1,2,3 and 4, the following shall be substituted, namely:-

Sl. No.	KIND OF LICENCE	PRODUCTION CAPACITY/AREAS/CATEGORY	RATE OF LICENCE FEE
1	2	3	4
6	IMFL Compounding and Blending		Rs.5,00,000/- per annum;
12	IMFL Wholesale		Rs.7,00,000/- per annum;
15	(i) IMFL 'ON' 5 star and above;  (ii) IMFL 'ON' 4 star;  (iii) IMFL 'ON' 2 star and 3 star;		(i) Rs.4,50,000/- per annum;  (ii) Rs.3,50,000/- per annum;  (iii) Rs.3,00,000/- per annum;
22	Late closing licence granted to licensed hotels and restaurants including bars attached thereto	For a hotel duly classified by the Tourism Department as 5 (five) star and above, for consumption "ON" the premises;	For opening 24 hours a day: Rs.4,00,000/- per annum;
		For a hotel duly classified by the Tourism Department as 4 (four) star, for consumption "ON" the premises;	For opening 24 hours a day: Rs.3,00,000/- per annum;
		For a hotel duly classified by the Tourism Department as 3(three) star, for consumption "ON" the premises;	For opening 24 hours a day: Rs.2,00,000/- per annum;

(ii) in sub-rule (b), in the last line, after the words, "to the next year", for the punctuation mark ".", the punctuation mark ":" shall be substituted and thereafter following proviso shall be inserted, namely:-

"Provided that any enhancement in the amount of security deposit consequent upon upward revision in the licence fees shall not be applicable to the existing licensees who have already furnished security deposit.".

Insertion of new rule 106B

"Tie-up of manufactory

4. In the principal rules, after rule 106A, the following new rule 106B, shall be inserted, namely:-

106B. (1) The outside State manufacturer or an owner of foreign liquor brand, in whatever name they may be known (hereinafter referred to as

the “Tie up holder”), shall manufacture their product in the manufactory situated in the State of Assam, subject to the condition that such outside state manufacturer or owner of a foreign liquor brand shall execute a Tie-up agreement for such manufacture with the holder of a manufactory licence in Assam:

Provided that the existing licensees, who are continuing to manufacture such liquor under contract with outside State manufacturer or an owner of foreign liquor brand, shall apply for permission of Tie-up as provided in these Rules within sixty days of the date of coming this rule into force or such other time as may be extended by the Excise Commissioner on consideration of practical exigency;

- (2) The Tie-up agreement shall be executed in the manner and subject to the conditions hereinafter provided, namely:-
  - (a) The Excise Commissioner may, with the previous sanction of the State Government, on application made by holder of a manufactory licence issued under these rules, permit Tie-up of the whole or part of the licensed premises or licensed facility of such units with the outside State manufacturer or the owner of a foreign liquor brand;
  - (b) The Tie-up fee shall be Rs.3,00,000/- (Rupees three lakh only) per annum which shall be deposited by the tie up holder;
  - (c) The holder of a manufactory licence must be free from all Government dues and arrears of excise revenue including any loss that may have accrued in consequence of default;
  - (d) The tie up holder shall deposit a security deposit of Rs.3,00,000/- (Rupees three lakh only) in such form as may be prescribed by the Excise Commissioner in that behalf;
  - (e) The tie up holder shall not be a person disqualified to hold a licence under the Assam Excise Act, 2000 and the rules made thereunder;
  - (f) The Tie-up permission granted under sub-rule (1) shall be valid for a period of one year subject to renewal on year to year basis. However, such tie up holder shall not have any claim for renewal of such Tie-up.
  - (g) The Excise Commissioner may, for reasons to be recorded in writing, refuse to grant permission for Tie-up or withdraw the permission granted for Tie-up;
  - (h) The holder of a manufactory licence and the tie up holder shall not have any claim for compensation towards any damage or loss sustained on account of non-sanction or withdrawal of permission for Tie-up;
  - (i) If the original licence is suspended or cancelled for any reasons, the Tie-up shall also stand automatically suspended or cancelled as the case may be;

(3) An application for grant of permission for Tie-up shall be accompanied by:

- (a) Tie-up deed between the holder of a manufactory licence and the proposed Tie-up holder on a non-judicial stamp paper of the requisite value as per the provisions of the Indian Stamp Act, 1899 as amended, which shall be registered within 15 days from the date of grant of permission for Tie-up.
- (b) Certificate of Incorporation, Memorandum and Articles of Association or Partnership Deed, Declaration of Sole Proprietorship, as the case may be, of the Licensee and the Tie-up holder.
- (c) List of Directors/Partners, as the case may be, of both Licensee and Tie-up holder.
- (d) An Undertaking in the format as enclosed with the Model Form on a non-judicial stamp paper worth Rs.100/- duly signed by the Licensee and Tie-up holder.
- (e) Proof of up to date renewal of the manufactory licence.
- (f) Application fee deposit challan of Rs.1,00,000/- (Rupees one lakh only).

(4) The Tie-up granted under sub rule (1) shall not be transferable.

(5) The Licensee and Tie-up holder shall be jointly and severally responsible for all the acts of omissions and commissions of the tie up holder.

(6) The Tie-up holder shall be responsible for payment of all levies, taxes and fees etc. payable to the Government pertaining to the period of Tie-up.

(7) The security deposit as contemplated under clause (e) of sub-rule (3) shall be valid for the lease period or till the levies are paid to the Government, whichever is later.

(8) All outstanding levies, taxes, fees or any other dues payable to the Government shall be recovered from the security deposit and the balance, if any, shall be recovered from the Tie-up holder and licensee as if they were arrears of land revenue.

(9) The security deposit shall be returned to the licensee after the clearance of all dues to the Government by the Tie-up holder and the licensee.

**MODEL FORM OF APPLICATION FOR GRANT OF PERMISSION FOR TIE-UP OF  
INDIAN MADE FOREIGN LIQUOR/BEER**

To,

The Commissioner of Excise, Assam  
Housefed Complex, Dispur, Guwahati-6

Sub: Application of M/s. \_\_\_\_\_ Date \_\_\_\_\_ at \_\_\_\_\_  
No.\_\_\_\_\_ licensee of manufactory Licence  
for grant of permission for Tie-up in favour of M/s.  
\_\_\_\_\_ for carrying out manufacture of Indian Made foreign  
Liquor/ Beer.

1. The undersigned Licensee \_\_\_\_\_ beg to apply for permission for Tie-up of M/s. \_\_\_\_\_ to Shri/M/s. \_\_\_\_\_ who is the registered Brand Owner of the brands proposed to be manufactured, in whole/part of the licensed premises/ facility, under the Assam Excise Rules, 2016.
2. The proposed Tie-up holder desires to manufacture Indian Made Foreign Liquor/ Beer of \_\_\_\_\_ proof litres/ Bulk Litres per year. Therefore out of the total licensed capacity/facility of \_\_\_\_\_ proof litres/ Bulk Litres it is proposed to allow to the proposed Tie-up holder \_\_\_\_\_ proof litres/ Bulk litres.
3. In the event of Tie-up being granted, the Tie-up holder proposes to commence working at the manufactory from \_\_\_\_\_
4. In the event of grant of Tie-up to the proposed Tie-up holder, he undertakes to comply with the relevant rules and conditions of his licence.
5. The following documents are furnished:
  - (i) The Tie-up deed between the licensee and the proposed Tie-up holder on a non-judicial stamp paper of the requisite value as per the provisions of the Indian Stamp Act, 1899 as amended.
  - (ii) Memorandum of articles of Association/partnership deed/declaration of sole proprietorship of licensee and Tie-up holder.
  - (iii) List of Directors/Partners of licensee and Tie-up holder with their dated signatures.
  - (iv) Undertaking on a non-judicial stamp paper of requisite value duly signed by the licensee and Tie-up holder.
  - (v) Proof of up to date renewal of the manufactory licence.
  - (vi) Application fee deposit challan as per rate prescribed in rule 106B .(viii) (f) of these rules.
6. The applicants undertake to furnish duly registered lease deed within 15 days from the date of grant of permission of Tie-up.
7. The applicant holder of a manufactory licence and the proposed Tie-up holder severally and jointly undertake to be bound by the Assam Excise Act, 2000 and any other rules under any law for the time being in force applicable to the manufacture, storage, issue and sale of India Made Foreign Liquor/ Beer.

Signature of the applicant (Licensee)

Signature of the proposed Tie-up holder

**TIE-UP UNDERTAKING****(NON-JUDICIAL STAMP PAPER WORTH RUPEES ONE HUNDRED)****To,**

The Commissioner of Excise, Assam  
Housefed Complex, Dispur, Guwahati-6

**Sir,**

I/we \_\_\_\_\_ S/o. \_\_\_\_\_ holder of License of M/s. \_\_\_\_\_ manufactory/Brewery aged about \_\_\_\_\_ years, resident of \_\_\_\_\_ and Sri \_\_\_\_\_ s/o. \_\_\_\_\_ proposed Tie-up holder of M/s. \_\_\_\_\_ manufactory/Brewery for whole/part of licensed capacity of the license, hereby undertake :

1. That the Tie-up will be effective from the \_\_\_\_\_ of \_\_\_\_\_ month \_\_\_\_\_ year and shall remain valid upto \_\_\_\_\_ of \_\_\_\_\_ month \_\_\_\_\_ year.
2. The licensed capacity of the licensee per annum is \_\_\_\_\_ Proof litre/BL. The holder of a manufactory licence has agreed to allow \_\_\_\_\_ Proof Litre/BL to the Tie-up holder out of the licensed capacity of \_\_\_\_\_ Proof Litre/BL.
3. That the proposed Tie-up holder is the registered Brand Owner, under the Assam Excise Rules, 2016, for the brands that shall be manufactured in the Tie-up licensed premises/ facility.
4. That we shall be severally and jointly responsible to abide by the terms and conditions of the license as laid down in the license and the provisions of the Assam Excise Rules, 2016.
5. That we shall jointly and severally abide by the provisions of the Assam Excise Act, 2000 and the rules made thereunder from time to time.
6. That we shall be bound to pay any enhanced license fee, excise levy, security deposit and any other fee or taxes to be levied from time to time.
7. That, we shall be bound to pay any penalties levied from time to time.
8. That, we hereby agree that the licence is liable to be cancelled for any lapse which amounts to contravention of any rule or any conditions of the license or any other provisions of Law and also for any conviction in any criminal case at any time.
9. That the licensee or Tie-up holder will not have any right or claim for continuation or renewal of Tie-up independent of the original licence and in case the original licence is cancelled or suspended or any other action taken under the excise law, it will be automatically applicable to the Tie-up also.
10. If the licence/Tie-up is surrendered or cancelled in the middle of the licence period, we shall not be eligible for refund of licence fee.
11. That, if we fail to pay any levy, fee or penalties etc. if any, due to Government, the licence shall be liable to be cancelled and entire amount so due, without prejudice to any other mode of recovery, may be recovered from the security deposit and also by way of restraining our movable and immovable property whatsoever we possess and selling the said properties under the relevant law currently in force.
12. We declare that we have not been convicted of any offence under the Assam Excise Act, 2000.
13. That we shall maintain separate register of accounting etc. as required under Assam Excise Rules, 2016.
14. We shall be liable to pay the Excise levies for any quantity of unutilized/ unsold stock that remains at the end of the lease period.

Place :

Signature of Licensee

Date :

Signature of the Proposed Tie-up holder

Amendment of  
rule 127

5. In the principal Rules, in rule 127, in sub-rule (i), in the first and second lines in between the words and figures “up to 12 midnight”, and the words “under a separate”, the words and figures, “or in case of 3 star and abovecategory hotels for 24 hours a day” shall be inserted.

Insertion of  
rule 279A

Conversion  
of IMFL  
“ON”  
licence to  
“OFF”lice

6. In the principal Rules, after rule 279, the following new rule 279A shall be inserted, namely:-

“279A. Subject to the fulfillment of eligibility criteria for grant of IMFL retail ‘OFF’ licence, the existing IMFL ‘ON’ licensees in rural areas to whom IMFL ‘ON’ licences were issued before the first day of March, 2022, shall have the option to apply for conversion of their existing IMFL ‘ON’ licence to IMFL ‘OFF’ licence on deposit of an Application Fee of Rs.25,000/- (Rupees twenty five thousand only). Such conversion shall be allowed by the District Collector with the previous sanction of the State Government on deposit of a Conversion Fee of Rs.1,25,000/- (Rupees one lakh twenty five thousand only):

Provided that the application for such conversion must be submitted within ninety days of the publication of these Rules in the official Gazette:

Provided further that, if required, the Excise Commissioner may issue necessary Standard Operating Procedure with the prior approval of the State Government for carrying out the provisions of this rule.”

Amendment of  
rule 294-A

7. In the principal Rules, in rule 294-A, for sub-rule (1), the following shall be substituted, namely:-

“(1) The shifting of premises licensed for retail vend of foreign liquor, country spirit or heritage alcoholic beverages from one location to another within the same district, except in the areas covered by any Municipal Corporation, shall be allowed by the District Collector of the respective district with the prior approval of the Excise Commissioner, subject to other provisions of these Rules:

Provided that shifting of the licensed premises in the areas covered by any Municipal Corporation, shall be allowed by the District Collector of the respective district with the prior approval of the State Government:

Provided further that shifting of premises licensed for purposes other than retail vend, shall be allowed by the respective licensing authorities with the prior approval of the State Government:

Provided also that inter district shifting of any licensed premises shall not be allowed.”

Amendment of  
rule 301

8. In the principal Rules, in rule 301, in second line, the words “with the previous sanction of the State Government” appearing in between the words, “the Collector may”, and “renew the licence” shall be deleted.

Amendment of  
rule 332

9. In the principal Rules, in rule 332, in sub-rule (1), in the fifth line, inbetween the words and figures "upto 12 midnight", and the words "under a separate", the words and figures "or in case of 3 starand above category hotels for 24 hours a day" shall be inserted;

Amendment of  
rule 614

10. In the principal Rules, in rule 614, for sub-rule (6), the following shall be substituted, namely:-

“(6) (i) The licences for the retail sale of Country Spirit shall be granted by the District Collector with the previous sanction of the Excise Commissioner.

(ii) Application for the grant of retail licenses may be submitted to the District Collector along with Application Fee receipt challan.

(iii) The District Collector shall conduct such enquiry as he may think necessary and if he is satisfied with the suitability of the proposal in all respect including that of the site, the proposal shall be sent to the Excise Commissioner with his specific recommendations.

(iv) The Excise Commissioner shall examine the proposal so sent by the District Collector concerned and if he is satisfied, he shall sanction to the grant of the licence.

Before grant of such licence, a licence fee of rupees ten thousand only and a security deposit equivalent to the licence fee as provided in rule 19 (b) of these rules shall be realized from the applicant:

Provided that such security deposit may be furnished by the applicant by paying the entire amount of such security direct into the Government Treasury by means of challans, or by way of fixed deposit receipt or call deposit receipt of any nationalized bank or National Savings Certificates (NSC) issued by the Government of India the face value of which is not less than the amount of security required, duly pledged in favour of jurisdictional Superintendent of Excise.”

Amendment of  
rule 615

11. In the principal Rules, in rule 615, in sub-rule (3), in the third and fourth line, for the words "rupees twenty thousand", the words "rupees ten thousand" shall be substituted;

Amendment of  
rule 616

12. In the principal Rules, for rule 616, the following shall be substituted, namely:-

Strength  
and  
measure of  
country  
spirit to be  
sold by  
wholesale  
or retail  
sale

“616. Country spirit of 60° under proof (as printed in the label fixed on the bottles) in measures of 750ml, 375ml or 180ml and 600ml, 300ml or 200ml in transparent glass/ PET bottles with pilfer proof seals/ capsules are to be sold to the wholesalers by the manufactories and to the retailers by the wholesalers to whom a licence may be granted for the purpose. One case of country spirit will contain 12 bottles of 750ml, i.e. 9 BL or equivalent quantity or 20 bottles of 600 ml, i.e. 12 BL or equivalent quantity.”

Amendment of  
rule 635

13. In the principal Rules, in rule 635, in sub-rule (4), in fifth line, for the words, number and punctuation mark “in sub-rule (1), (2) and (3) of rule 635”, the words, number and punctuation mark “in sub-rule (1), (2), (3) and (5) of rule 635” shall be substituted;

Amendment of  
rule 636

14. In the principal Rules, in rule 636, in sub-rule (2), in fourth line, for the words, number and punctuation mark “in sub-rule (i), (iii), (iv) and (v) of sub-rule (1) of rule 636”, the words, number and punctuation mark “in sub-rule (i), (ii), (iii), (iv), (v) and (vi) of sub-rule (1) of rule 636” shall be substituted.

**RAJESH PRASAD,**

Principal Secretary to the Government of Assam,  
Excise Department, Dispur, Guwahati-6.